

AUDITOR/CONTROLLER-RECORDER COUNTY CLERK



COUNTY OF SAN BERNARDINO

AUDITOR/CONTROLLER • 222 West Hospitality Lane, Fourth Floor
San Bernardino, CA 92415-0018 • (909) 387-8322 • Fax (909) 386-8830

RECORDER • COUNTY CLERK • 222 West Hospitality Lane, First Floor
San Bernardino, CA 92415-0022 • (909) 387-8306 • Fax (909) 386-8940

LARRY WALKER
Auditor/Controller-Recorder
County Clerk

ELIZABETH A. STARBUCK
Assistant Auditor/Controller-Recorder
Assistant County Clerk

April 16, 2007

Bill Ingraham

Director of Airports
825 East Third Street, Room 203
San Bernardino, CA 92415-0831

SUBJECT: AIRPORTS FOLLOW-UP AUDIT RESULTS

Introductory Remarks

In compliance with Article V, Section 6 of the San Bernardino County Charter, the Board of Supervisor's Policy Statement on Internal Operational Auditing, we performed a follow-up audit with the Airports Department for the issues included in Vavrinek, Trine, Day & Co., LLP (VTD) Single Audit Report and Management Letter 6/30/2005.

Scope of Audit

The audit was conducted to determine whether the County of San Bernardino corrected deficiencies noted and implemented the recommendation for Finding 2005-8 in the VTD Single Audit Report, June, 30, 2005. Specifically, determine whether the Department of Airports: corrected, and made appropriate funding adjustments for, incorrect claims to the Federal Aviation Administration; and implemented stronger internal controls to ensure reimbursement requests submitted to the Federal granting agency are adequately reviewed and approved to ensure accuracy and completeness of each request.

Conclusion

The Department of Airports corrected; and made appropriate funding adjustments for, incorrect claims to the Federal Aviation Administration. Also, they established internal controls to review the completeness and accuracy of reimbursement documents prior to their submission.

AudRpt/ Bill Ingraham, Director of Airports
April 16, 2007
Page 2

We would like to express our appreciation to Airport staff for their support and cooperation during the audit.

Respectfully submitted,

Larry Walker
Auditor/Controller-Recorder

By:

Asdghik Kiwanian
Internal Auditor II
Internal Audits Section

Quarterly copies to:

County Administrative Office
Board of Supervisors (5)
Grand Jury (2)

Audit File (3)

Audit Report Distributed: 4-18-07

LDW:AK:wds1